

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE ELEVENTH CIRCUIT**

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**THE COCA-COLA CO. & SUBSIDIARIES,**

*Petitioner-Appellant,*

v.

**COMMISSIONER OF INTERNAL REVENUE,**

*Respondent-Appellee.*

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On Appeal from the United States Tax Court  
Case No. 31183-15

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**UNOPPOSED MOTION OF PETITIONER-APPELLANT  
THE COCA-COLA CO. & SUBSIDIARIES  
TO FILE DOCUMENTS UNDER SEAL**

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supervised by a member of the D.C. Bar.*

*Counsel for Petitioner-Appellant The Coca-Cola Co. & Subsidiaries*

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**CERTIFICATE OF INTERESTED PERSONS  
AND CORPORATE DISCLOSURE STATEMENT**

Pursuant to Federal Rule of Appellate Procedure 26.1 and Eleventh Circuit Rule 26.1-1, Petitioner-Appellant The Coca-Cola Co. (“Coca-Cola”) makes the following disclosures: Coca-Cola is a publicly traded corporation listed on the New York Stock Exchange under the ticker symbol KO. Coca-Cola has no parent corporation, and no person or entity holds 10% or more of its stock.

Coca-Cola also certifies that the following individuals or entities have or may have an interest in the outcome of this case:

- Altman, John M., Counsel for Respondent-Appellee in the Tax Court
- Bailie, Huong T., Counsel for Respondent-Appellee in the Tax Court
- Bowers, Christopher, Counsel for Petitioner-Appellant in the Eleventh Circuit
- Campolieta, Justin L., Counsel for Respondent-Appellee in the Tax Court
- Carden, Nathaniel, Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court
- Christensen, Jacob Earl, Counsel for Respondent-Appellee in the Eleventh Circuit
- Craig, John F., III, Counsel for Petitioner-Appellant in the Tax Court
- Desmond, Michael J., Counsel for Respondent-Appellee in the Tax Court
- Dixon, Steven R., Counsel for Petitioner-Appellant in the Tax Court

- Dvoretzky, Shay, Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court
- Fiedler, Shannon C., Counsel for Petitioner-Appellant in the Eleventh Circuit
- Fisher, Miriam L., Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court
- Flores, Elizabeth P., Counsel for Respondent-Appellee in the Tax Court
- Franklin, Barbara B., Counsel for Respondent-Appellee in the Tax Court
- Frisch, Jill A., Counsel for Respondent-Appellee in the Tax Court
- Garre, Gregory G., Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court
- Garza, Steven D., Counsel for Respondent-Appellee in the Tax Court
- Gasper, Julie Ann P., Counsel for Respondent-Appellee in the Tax Court
- Gerling-Ritters, Hans D., Counsel for Petitioner-Appellant in the Tax Court
- Gibson Dunn & Crutcher LLP, Counsel for Petitioner-Appellant in the Tax Court
- Goldberg, Lisa M., Counsel for Respondent-Appellee in the Tax Court
- Greenhouse, Robin L., Counsel for Respondent-Appellee in the Tax Court
- Hagley, Judith A., Counsel for Respondent-Appellee in the Eleventh Circuit
- Haji, Sakina, Counsel for Petitioner-Appellant in the Eleventh Circuit

*The Coca-Cola Co. & Subsidiaries v. Commissioner*, No. 24-13470

- Hintermeister, Anne O'Brien, Counsel for Respondent-Appellee in the Tax Court
- Hoory, Eli, Counsel for Respondent-Appellee in the Tax Court
- Hubbert, David A., Counsel for Respondent-Appellee in the Eleventh Circuit
- Internal Revenue Service, Respondent-Appellee
- Jacinto, Jarrett Y., Counsel for Petitioner-Appellant in the Tax Court
- Kaplan Hecker & Fink LLP, Counsel for Petitioner-Appellant in the Tax Court
- Kautter, David, Respondent-Appellee (Former Acting)
- Kenworthy, Kevin L., Counsel for Petitioner-Appellant in the Tax Court
- Konopka, Eric J., Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court
- Koskinen, John A., Respondent-Appellee (Former)
- Krause, Melanie, Respondent-Appellee (Acting)
- Kummer, Michael D., Counsel for Petitioner-Appellant in the Tax Court
- Lampert, Heather L., Counsel for Respondent-Appellee in the Tax Court
- Latham & Watkins LLP, Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court
- Lauber, Albert G., Tax Court Judge
- Luttig, Hon. J. Michael, Counsel for Petitioner-Appellant in the Tax Court

- Magee, John B., Counsel for Petitioner-Appellant in the Tax Court
- Massey, Jonathan S., Counsel for Petitioner-Appellant in the Tax Court
- Massey & Gail LLP, Counsel for Petitioner-Appellant in the Tax Court
- Matta, Lamia R., Counsel for Petitioner-Appellant in the Tax Court
- Metcalf, Nicholas R., Counsel for Petitioner-Appellant in the Tax Court
- Mezei, Saul, Counsel for Petitioner-Appellant in the Tax Court
- Miller & Chevalier Chartered, Counsel for Petitioner-Appellant in the Tax Court
- Morgan, Lewis & Bockius LLP, Counsel for Petitioner-Appellant in the Tax Court
- Morrison, Sean T., Counsel for Petitioner-Appellant in the Tax Court
- O'Donnell, Douglas, Respondent-Appellee (Former Acting)
- Ortiz, Lisandra, Counsel for Petitioner-Appellant in the Tax Court
- Patterson, Kathryn F., Counsel for Respondent-Appellee in the Tax Court
- Paul, William M., Counsel for Respondent-Appellee in the Tax Court
- Rasheed, Raza, Counsel for Petitioner-Appellant in the Eleventh Circuit
- Rettig, Charles P., Respondent-Appellee (Former)
- Richards, Veronica L., Counsel for Respondent-Appellee in the Tax Court
- Rider-Longmaid, Parker, Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court

*The Coca-Cola Co. & Subsidiaries v. Commissioner*, No. 24-13470

- Rollinson, Marjorie A., Counsel for Respondent-Appellee in the Eleventh Circuit and the Tax Court
- Rubin, Curt M., Counsel for Respondent-Appellee in the Tax Court
- Skadden, Arps, Slate, Meagher & Flom LLP, Counsel for Petitioner-Appellant in the Eleventh Circuit and the Tax Court
- Stafford, Blake E., Counsel for Petitioner-Appellant in the Eleventh Circuit
- Stark, Sanford W., Counsel for Petitioner-Appellant in the Tax Court
- The Coca-Cola Co., NYSE:KO, Petitioner-Appellant
- Tonuzi, Drita, Counsel for Respondent-Appellee in the Tax Court
- Tribe, Laurence H., Counsel for Petitioner-Appellant in the Tax Court
- Ugolini, Francesca, Counsel for Respondent-Appellee in the Eleventh Circuit and the Tax Court
- U.S. Commissioner of Internal Revenue, Respondent-Appellee
- U.S. Department of Justice, Tax Division, Appellate Section, Counsel for Respondent-Appellee in the Eleventh Circuit and the Tax Court
- U.S. Department of the Treasury, Respondent-Appellee
- Ussing, Carl T., Counsel for Petitioner-Appellant in the Tax Court
- Werfel, Daniel I., Respondent-Appellee (Former)
- Wilkins, William J., Counsel for Respondent-Appellee in the Tax Court
- Zemil, Nicholas A., Counsel for Petitioner-Appellant in the Tax Court

In addition to the list above, Coca-Cola discloses that it has hundreds of subsidiaries. Many of these subsidiaries are wholly owned and not publicly traded.

Coca-Cola's subsidiaries that are less than wholly owned do not have an interest in the outcome of this appeal within the meaning of Eleventh Circuit Rule 26.1.

Dated: March 19, 2025

Respectfully submitted,

/s/ Gregory G. Garre  
Gregory G. Garre

*Counsel for Petitioner-Appellant*  
*The Coca-Cola Co. & Subsidiaries*

**UNOPPOSED MOTION OF PETITIONER-APPELLANT  
THE COCA-COLA CO. & SUBSIDIARIES  
TO FILE DOCUMENTS UNDER SEAL**

Pursuant to Federal Rule of Appellate Procedure 27 and Eleventh Circuit Rule 25-3(h), Petitioner-Appellant The Coca-Cola Co. & Subsidiaries respectfully moves for leave to file under seal Volume 38 of its Appendix. Volume 38 contains three record exhibits that were filed under seal in the Tax Court and remain under seal. *See* Ex. 46-J-C; Ex. 252-J-C; Ex. 7558-P-C. Under Eleventh Circuit Rule 25-3(h), they must therefore “continue to be filed under seal on appeal to this Court.” Respondent-Appellee does not oppose this motion.

Dated: March 19, 2025

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Respectfully submitted,

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*\* Admitted in New York. All work supervised by a member of the D.C. Bar.*

*Counsel for Petitioner-Appellant The Coca-Cola Co. & Subsidiaries*



### **CERTIFICATE OF COMPLIANCE**

This motion complies with the type-volume limitation of Federal Rule of Appellate Procedure 27(d)(2)(A) because it contains 97 words, excluding the parts of the motion exempted by Federal Rule of Appellate Procedure 32(f) and Eleventh Circuit Rule 32-4.

This motion complies with the typeface requirements of Federal Rule Appellate Procedure 32(a)(5) and the type-style requirements of Federal Rule of Appellate Procedure 32(a)(6) because it has been prepared in a proportionally spaced typeface using Microsoft Word 365 with 14-point Times New Roman font.

Dated: March 19, 2025

/s/ Gregory G. Garre  
Gregory G. Garre

### **CERTIFICATE OF SERVICE**

I hereby certify that, on March 19, 2025, the foregoing motion was electronically filed with the Clerk of the United States Court of Appeals for the Eleventh Circuit by using the CM/ECF system. All parties were served through the Court's CM/ECF system.

/s/ Gregory G. Garre  
Gregory G. Garre